

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
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www.azaccountancy.gov

May 8, 2006 – 8:15 a.m.

AGENDA DETAIL

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the March 13, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the March 13, 2006 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items:
The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues: The listed items are subject to Board discussion and may result in legal action by the Board.

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2005.083
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- b. File No. 2006.006
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2006.028
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- d. File No. 2006.043
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- e. File No. 2006.047
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.

- f. File No. 2006.058
The Tax Practice Committee recommended that the Board file a Compliant and a Notice of Hearing for Revocation.
- g. File No. 2006.059
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2004.041 - *Marianne E. DeVries conflicted*
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (by Consent) for Relinquishment and, if not accepted within 30 days, to file a Complaint and Notice of Hearing for Revocation of the CPA certificate.
- b. File No. 2006.001
The Tax Practice Committee recommended that the Board that the Board close the file.
- c. File No. 2006.008
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- d. File No. 2005.049
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (by Consent).

9. Settlement Offers

- a. File No. 2006.080
Board to review disclosure of criminal matter and proposed settlement offer
- b. Board to review response and proposed settlement on the following files:
 - File No. 1998.229
 - File No. 2000.044
 - File No. 2004.046
 - File No. 2003.021
 - File No. 2003.063
 - File No. 2006.015
 - File No. 2006.041

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2006.033
- b. File No. 2006.054
- c. File No. 2006.061
- d. File No. 2006.066
- e. File No. 2006.068
- f. File No. 2006.069

- g. File No. 2006.070
- h. File No. 2006.071
- i. File No. 2006.072
- j. File No. 2006.075

11. Assistant Attorney General's Report

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: J. Clay Coleman, Dawn Grinevich, Aimee Lochowitz, Brian Kay, File No. 2006.033, File No. 2005.036, File No. 2002.074, File Nos. 2004.061 & 2005.027, Charles Nettell, File No. 2005.064, File No. 2004.041, File No. 2006.080, File No. 2006.058, File No. 1993.169, & Compliance Files/Board Action
- b. Update on the status of the following Accountancy Enforcement Unit files and advice:
File Nos. 2005.029, 2006.014, 2006.021, 2006.045 and 2006.046

12. Initial Analysis

Self Report

Board to review court documents to determine whether to open initial analysis or investigation file and/or take disciplinary action

13. Review Letter regarding possible use of misleading Designation

14. Review Complaint Aging Report

OPEN SESSION

15. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

16. Items for Board Review, Discussion and Legal Action

a. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the following recommended decisions

File No. 2005.075; Herrera, Michael

File No. 2006.019; McGarity, William

File No. 2006.053; Moore, Jennifer

b. Application for Certification by Examination – Results of Informal Settlement Conference

Amanda L. Gates

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c. Compliance with Board Order

Board to review status of registrant's compliance with Disciplinary Order and may vote to take disciplinary action, if found to be non-compliant, on the following files:

File No. 2002.074; Stern, Jeffrey

File No. 2005.036; Anibal, Debra

File No. 2005.064; Eddows, Denise

File No. 2004.061 & 2005.027; Tassainer, Garin A. – Board to also consider request for waived classroom CPE requirements

d. Termination of Decision and Order (By Consent)

File No. 2005.088; Schultze, Ida Aldridge

e. Request for Termination of Decision & Order (By Consent) and Expungement of Records

File No. 1993.169; Rozdolski, Wayne, CPA

f. Review Response to Offer, Regarding Compliance with CPE Requirements

Board may vote to go into Executive Session to obtain legal advice pursuant to A.R.S. §38-431.(A)(3).

Charles Nettell 4262-E

g. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

i. Discussion on Fee Increases and Contract Amendment

ii. NASBA Vice-Chair Nomination

iii. Accountancy Licensing Library

iv. Strategic Initiatives Poll

h. AICPA

i. New Diagnostic Report

ii. New York Board Response to AICPA Alert #93

i. Rulemaking – Peer Review

Board to consider public comments on the proposed rules, Board may vote to close the rulemaking record and submit final rulemaking packet to governor's regulatory review bond.

j. Prometric Clarification on Statistics Regarding Testing Centers

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- k. Reciprocity and the use of the CPA Designation
Board to review changes to the Application Form
- l. Recommendation of Certification Advisory Committee
The Committee recommended that the Board approve the following individual for a 5 year term with the Committee:
B. J. Morley 13524-E
- m. Recommendation of Accounting and Auditing Standards Committee
The Committee recommended that the Board approve the following individual for a 5 year term with to the Committee:
Kenneth Udenze 11753-E
- n. Consideration of Reinstatement of Cancelled/Suspended/Expired Certificates

Tammy Sue Cameron	7046-E
Karen A. Jackson	11828-E
Maura A. Tamony	8182-E
** Robert C. Troccoli	11566-R
Philip B. Strauss	7046-E
Gary J. Volkenant	3300-R
R. Kurt Williams	8892-E
- ** *Samuel Fogelman Conflicted*
- o. Request for Fee Waiver
Dominick M. Angiulo 3090-R
- p. Request for CPE Waiver and Fee Waiver-A.R.S. §32-730(C) & (D)

Melisa R. Jones	11390-E
David Charles Diedrich	2104-R
- q. Request for a partial or complete CPE exemption form CPE Requirements A.R.S. §32-730(D)
Tracey Presley 13941-E
- r. Request for Inactive Status - A.R.S. §32-730

Dawn D. Rector	10056-E
Judith Kay Stoleson	2330-E
Timothy C. Cornelius	11846-R

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- s. Application for Examination, Candidates for the Uniform CPA Exam, Deferral by Certification Committee – A.R.S. §32-723:
Javier Orlando Carcamo
Suzanne Marie Woodbury
 - t. Application for Certification by Reciprocity, Deferral by Certification Committee -A.R.S. § 32-724:
J. Clay Coleman
Board to Review Applicant Response Regarding CPA Designation
 - u. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-724:
Brian T. Kay
Catherine Thomas
James P. Tehero
John Cotton
Kimberly Heath
Aimee Lochowitz
Deepa Raghavan
Leslie Wilson
Catherine Hsueh Wu
 - v. Application for Certification by Reciprocity, Deferral by Certification Committee – A.R.S. § 32-726 (F)
Dawn M. Grinevich – California
 - w. Request Extension of NTS Date for Exam Candidate - A.A.C. R4-1-229(D)
Adnan Alibegovic
- 17. Consent Agenda** (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants (Meets the requirements of A.R.S. § 32-734):

Nick Herb Accounting Services PC Shareholder: Nicholas V. Herb 13637-E	Brock Tax & Accounting Company Shareholder: Cheryl M. Brock 12794-E
Joy C. Cervantes, CPA PC Shareholder: Joy C. Cervantes 6459-E	Pinnacle Shareholder: Paul Joseph Gasser 13069-E
Michael A. Johnston CPA PC Shareholder: Michael A. Johnston 5015-R	Back Office Plus PC Shareholder: Lisa G. Johnston 12261-E

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Custom Bookkeeping & Personal Services
PC
Shareholder: Lisa G. Johnston 12261-E

K. A. Lindow CPA PC
Shareholder: Kenneth A. Lindow 13433-R

John Park CPA PC
Shareholder: John Park 11670-R

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants - (Meets the requirements of A.R.S. § 32-735):

Reynolds CPA LLC
Shareholder: Christopher Reynolds 13576-E

Solin Financial Services LLC
Shareholder: Dennis L. Solin 14086-R

Louis C. Tebbe CPA LLC
Shareholder: Louis C. Tebbe 9001-E

CSK Financial Services LLC
Shareholder: Tracy Peterson 5388-E

Summit CPA Services PLLC
Shareholder: Carrie A. Metz 14081-R

Daniel C. Shufelt CPA PLLC
Shareholder: Daniel C. Shufelt 3599-E

M R Olson CPA PLLC
Shareholder: Marshall R. Olson 1815-R

JZ CPA PLLC
Shareholder: Jingping Zhang 13450-R

- c. Recommended for Registration of Sole Practitioner for the following Applicants - (Meets the requirements of A.R.S. § 32-731):

SMJ Accounting Services
Owner: Seth M Jardine 13640-E

- d. Recommended for Firm Name Change:

Joseph I. McCabe III, CPA, PC
Vestpointe, PLLC 2738-L
Shareholder: Joseph I. McCabe III 8988-E

Alan Berg CPA PLLC
CPA Practice of Alan I Berg PC 2580-C
Shareholder: Alan I Berg 9736-R

Reidy Company PC
Reidy & Sheehan PC 2298-C
Shareholder: Dennis J Reidy 2324-E

Dean Hamilton LLC
Hamilton & Company LLC 2709-L
Shareholder: Dean Hamilton 13816-R

- e. Requests for Firm Cancellation - Do not wish to renew:

Arthur W. Mires CPA PC 488-C Kay Lenore McConagha CPA PC 2578-C

- f. Recommended for Cancellation of Certificate per registrant's request not to renew:

William James Colegrove 3974-E Edward Joseph Reading 5418-E

Donald D. Ayers 2132-E Deborah B. Gavato 7697-E

Ronald David Kent 13108-R Debbie Anderson 11757-R

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- | | | | |
|---------------------|--------|-----------------------|---------|
| Salvatore Orlando | 8035-E | Robert G. Wiedeman | 10439-R |
| Judith Ann Sisto | 5342-E | Edwin T. O'Connor | 8588-E |
| Jean Pierre Steffen | 9968-E | Jeffrey L. Provost | 10819-R |
| Ernest F. Stark | 3872-E | Shauna Colleen Tweedy | 12595-R |
| G. Colene Huston | 8981-E | | |
- g. Recommended for Reissuance of Certificate because of Name Change:
- | | | | |
|--|---------|-----------------------------------|---------|
| Karen Leigh Hendricks (Hendricks Duffield) | 12484-E | Cameron L. Hokana (Swearingen) | 11594-E |
| Julia Dora Rees (Summerville) | 9498-E | Cheryl Lee Barcala (Dreska) | 3547-E |
| Catherine Hodge (Tarango) | 12905-E | Elizabeth L. McKeever (McConaghy) | 13991-E |
| Charla J. Frankenfield (Kimbrell) | 10559-E | Michelle Leilani May (Wilson) | 12190-R |
- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
- | | | | |
|----------------------|---------|-------------------|--------|
| Joseph Bernard Dulin | 6171-E | Lora A. Anders | 8017-E |
| Emilia Folk | 11118-E | Marc S. Isaacs | 3184-R |
| Susan L. Fischer | 7888-E | Pamela S. Stelzer | 7965-E |
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | | |
|-------------------|---------------------|-----------------------|
| Tony R. Arnold | Deni A. Baldwin | Travis Childs |
| Rita E. Call | Jeanette Carolina | Karen J. Rice-Brogdon |
| Staci M. Cyr | Mary E. Johnson | Heather Schubert |
| Nicholas A. Jones | Adam O. Tolman | David F. Rogers |
| Russell Kimberlin | Rachel C. Patterson | Preston Jensen |
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:
- | | |
|---|---------------------------------|
| Matt Grams – Minnesota | Frank Lambertus III - Colorado |
| John F. Prentice – California | Kelly Theresa Tauer – Minnesota |
| Andrew Joseph Armanino III – California | William Dobridge – Florida |

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Jay Ryan Rold – California

Steven L. Schenbeck – Alabama

Marion B. Ruthig – Virginia

k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Emily R. Allen – Utah

Dawn Marie Beatty – Texas

Robert Stephen Bloemker – Missouri

Robert C. Brickner – Ohio

David P. Collier – Washington

John Marion Croft III – Louisiana

Marilyn J. Gentilotti – Massachusetts

Kenneth H. Hayes, CPA – Ohio

Amber N. Koffman – Michigan

Charles T. Martin III – Texas

Alvin J. McKenna, Jr. - Ohio

Keith Seeloff - Georgia

Esther Taiye Seymour – Maryland

Ian Straw – Illinois

Joel S. Thomsen – Maine

Hai Hong (Judy) Wang – Texas

Leslie A. Wicks, III

Lynda E. Wishart-White – Georgia

Susan Louise Wood – Illinois

Mark E. Wuller – Missouri

Alvin D. Ziegler - Illinois

Barbara J. Aasen - North Dakota

Benny R. Aguirre – Oklahoma

Stanley J. Baran – Indiana

Korey A. Boals – Illinois

Emily Anne Bologna - North Dakota

Walton C. Bryde – Georgia

Gary V. Cooke – Georgia

Roderick E. Curry – Michigan

David Michael Eberhardt – Illinois

Rebekah M. Gebing – Connecticut

Troy A. Hillman – Illinois

Phillip J. Lageschulte – Wisconsin

Merrie Lee Mears - Washington

Dana R. Miller – Washington

Mathew Miller – Indiana

Brent L. Nelson – Oklahoma

Paul J. Vadovicky – Missouri

G. Ralph Willett – Utah

Hui (Carissa) Zhong – Illinois

l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Vu Hoover – Washington

Christopher Stanley Lyons - Massachusetts

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Kimberly A. McLain – Nevada

Yvonne T. Wiryadinata – California

Roy P. Layton - Nevada

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Abigail Kathleen Anderson	Jennifer Lynn Barlow	Maria E. Antayhua
Nina Mae Becker	Prameet Pramod Bhargava	Patrick William Bogle
Mary Theresa Breslin	Mona L. Chahal	Mark Ryan Brown
Roma Yanga Clemente	Michael R. Cole	Amanthi Dinuka Dias Abeyesinghe
Anthony Christopher Combs	Nathan J. Craig	Stephen Christopher Dulley
Scott Anthony DiSalvo	Cristopher Ronald Fastrup	Cynethia Felissia Ellis
Laura Ann Fischer	Adam S. Flath	Berry Elizabeth Giltner
Bryant Lee Gonzales	Etienne Paul Hardré	Priscilla C. Hoffman
Leigh Hewer	Kimberly Aprill Kelley	Pamela Jean Kemnitz
Curtis Paul Leonard	Lesley Elizabeth Lynn	David Russell Leckey
Angela M. MacDonald	Roberta Lynne McCue	Jennifer Kathryn Little
Noel Allan Merklinger	Karla Patricia Osete-Martinez	Jason Carl Mackey
Joan Margaret Pedrazza	Carolyn M. Prescott	Ryan Webster Mecham
Paramjit S. Rana	Tait Bingham Rudd	Tara Leanne Morgan
Kristin Nicole Ruthrauff	Jason D. Schiessler	Kevin D. Noel
Kristin Marie Schulke	Tracy Lynn Shapcott	Monica Jean Prunty
Patrick Joseph Smith	Pamela Lynn Ulbricht	Kimberly Louise Sommers
Kalaya Vanaprasert	Satit Joseph Veckchalikanon	Ting Zeng
Amy M. Wack	Linsay Erin Wadlington	Jeffery William Patterson
Christian Michael Blackman	Jamie Allen Jarman	Steven Dwayne Simmons
Jeffrey R. Brimhall	Warren Mendalla Laguit	Troy Dennis Winger
Randena Port Darpli	Danielle Marie Link	Sam J. Messina III
Scott Robert Downing	Jose Miguel Lujan	Robin Marie Mowers

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Kelly Thomas Dwyer

Candice Elizabeth Mann

Angel Co-Jen Ho

Kenneth Fisher

n. **Approval of Candidates who have passed the Uniform CPA Examination:**

Laurie Marie Aquino

Steven M. Bate

Deborah Janes Beatty

Robert John Bukowski

Qing Y. Chen

Ken Cheng

Anthony Joseph Cino

Gail Marie Clemens

Steven Lewis Cook

Morgan Kelly Dahl

Bhupali Dilip Desai

Jon Richard Ellstrom

Jayashree Ganesan

David Albert Glennon

Ryan Kent Hall

Charles John Jerz

Tamara Marie Jolly

Mark Samuel Kasminoff

Melissa Rene Klug

John Noah Martin

Ann M. O'Neill

David Joseph Patalsky

Rachel Patterson

Ryan Nicholas Patterson

Karen Lynn Peck

Jessica B. Puckett

Linda K. Ragsdale

Angie Marie Renshaw

Robert Daniel Sellers

Betty Lou Soli

Eric Conor Stoltz

Donna Marie Stowell

Cristine Valera
Torrefranca

Jenifer Michele Vellucci

Robert Jason Wallendorf

Yanmei Wang

Edwin C. Zimmer

18. Summary of Current Events

19. Discussion of Items to be placed on future meeting agenda

20. Adjournment